

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS**

In re: SHERWYN'S HEALTH FOOD SHOP, INC.

§ Case No. 06-13617

§

§

Debtor(s)

§

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION REPORT
CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

NORMAN NEWMAN, chapter 7 trustee, submits this Final Account,
Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 25.00

Assets Exempt: 0.00

Total Distribution to Claimants: 0.00

Claims Discharged
Without Payment: 245,566.46

Total Expenses of Administration: 32,306.94

3) Total gross receipts of \$ 56,076.44 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$56,076.44 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	38,830.53	38,830.53	32,306.94
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	0.00	246,837.76	245,566.46	0.00
TOTAL DISBURSEMENTS	\$0.00	\$274,496.04	\$273,224.74	\$21,134.69

4) This case was originally filed under Chapter 7 on October 23, 2006.
The case was pending for 29 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 04/15/2009 By: /s/NORMAN NEWMAN
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT RECEIVED
ACCOUNTS RECEIVABLE (Natural Way)	1121-000	20,484.08
ACCOUNTS RECEIVABLE (Frontier)	1121-000	8,748.77
OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES	1129-000	11,553.90
INVENTORY	1129-000	11,553.90
OTHER ACCOUNT RECEIVABLES	1221-000	2.08
LITIGATION SETTLEMENT	1249-000	3,522.80
Interest Income	1270-000	210.91
TOTAL GROSS RECEIPTS		\$56,076.44

The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	N/A		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
----------	--------------------------	--	--------------------	-------------------	----------------

EXHIBIT 3 –SECURED CLAIMS

CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
N/A					
TOTAL SECURED CLAIMS		\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Norman B. Newman, Trustee	2100-000	N/A	6,053.58	6,053.58	4,154.93
Much Shelist, et.al.	3110-000	N/A	14,662.00	14,662.00	10,063.00
Much Shelist, et.al.	3120-000	N/A	82.70	82.70	56.76
Miller Cooper & Co., Ltd.	3410-000	N/A	6,060.00	6,060.00	6,060.00
Miller Cooper & Co., Ltd.	3420-000	N/A	800.00	800.00	800.00
International Sureties, Ltd.	2300-000	N/A	10.15	10.15	10.15
Chase Bank	2990-000	N/A	1.82	1.82	1.82
Chase Bank	2990-000	N/A	-1.82	-1.82	-1.82
Chicago Liquidators	3991-000	N/A	2,310.78	2,310.78	2,310.78
Chicago Liquidators	3992-000	N/A	8,826.39	8,826.39	8,826.39
International Sureties, Ltd.	2300-000	N/A	24.93	24.93	24.93
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$38,830.53	\$38,830.53	\$32,306.94

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
-------	--------------------------	---------------------	--------------------	-------------------	----------------

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
N/A					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
N/A					
TOTAL PRIORITY UNSECURED CLAIMS		\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
ComEd	7100-000	unknown	10,502.49	10,502.49	0.00
KeHe Foods Distributors	7100-000	unknown	4,180.10	4,180.10	0.00
Nutri Biotic	7100-000	unknown	145.55	145.55	0.00
FFr Inc.	7100-000	unknown	551.88	551.88	0.00
Country Life Natural Foods	7100-000	unknown	4,046.26	4,046.26	0.00
Frankly Natural	7100-000	unknown	239.75	239.75	0.00
A.G. Adjustments, Ltd.	7100-000	unknown	2,121.51	2,121.51	0.00
Aubrey Organics	7100-000	unknown	1,065.64	1,065.64	0.00
Enzymatic Therapy	7100-000	unknown	1,271.30	1,271.30	0.00
New Chapter	7100-000	unknown	837.73	837.73	0.00
Main Coast Sea Vegetables	7100-000	unknown	332.40	332.40	0.00
Jarrow Formulas	7100-000	unknown	2,078.57	2,078.57	0.00
Flora, Inc.	7100-000	unknown	899.78	899.78	0.00
Warren Laboratories, LP	7100-000	unknown	169.29	169.29	0.00

Country Life Vitamins	7100-000	unknown	11,555.69	11,555.69	0.00
Enzymatic Therapy	7100-000	unknown	1,271.30	0.00	0.00
Flexcin	7100-000	unknown	245.95	245.95	0.00
Cedars's Mediterranean Foods	7100-000	unknown	908.05	908.05	0.00
Smart Nutrition	7100-000	unknown	1,296.50	1,296.50	0.00
Herbaltone	7100-000	unknown	159.68	159.68	0.00
Lotus Light	7100-000	unknown	2,113.41	2,113.41	0.00
First American Propeties, LLC	7100-000	unknown	45,215.46	45,215.46	0.00
American Express Bank FSB	7100-000	unknown	1,753.99	1,753.99	0.00
Adpress Inc.	7100-000	unknown	12,483.56	12,483.56	0.00
Garden Foods Products	7100-000	unknown	504.29	504.29	0.00
FMIC	7100-000	unknown	1,961.40	1,961.40	0.00
Now Foods	7100-000	unknown	2,765.32	2,765.32	0.00
Midpack Corp	7100-000	unknown	548.70	548.70	0.00
Tree of Life	7100-000	unknown	108,592.85	108,592.85	0.00
US Bancorp Manifest Funding Services	7100-000	unknown	20,994.29	20,994.29	0.00
J.R. Carlson	7200-000	unknown	6,025.07	6,025.07	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$0.00	\$246,837.76	\$245,566.46
					\$0.00

Individual Estate Property Record and Report**Asset Cases**

Case Number: 06-13617 0001

Trustee: (330560) NORMAN NEWMAN

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Filed (f) or Converted (c): 10/23/06 (f)

\$341(a) Meeting Date: 11/16/06

Period Ending: 04/15/09

Claims Bar Date: 03/09/07

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a) DA=§554(c)	Sale/Funds Received by the Estate	Asset Fully Administered (FA) Gross Value of Remaining Assets
Ref. #					
1	BANK ACCOUNTS	173.00	173.00	0.00	FA
2	ACCOUNTS RECEIVABLE (Natural Way)	6,000.00	6,000.00	20,484.08	FA
3	ACCOUNTS RECEIVABLE (Frontier)	11,457.00	11,457.00	8,748.77	FA
4	OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES	238,770.00	238,770.00	11,553.90	FA
5	MACHINERY, FIXTURES, AND BUSINESS EQUIPMENT	800.00	800.00	0.00	FA
6	INVENTORY	80,938.64	80,938.64	11,553.90	FA
7	OTHER ACCOUNT RECEIVABLES (u)	Unknown	Unknown	2.08	FA
8	LITIGATION SETTLEMENT (u)	3,522.80	3,522.80	3,522.80	FA
Int	INTEREST (u)	Unknown	N/A	210.91	FA
9	Assets Totals (Excluding unknown values)	\$341,661.44	\$341,661.44	\$56,076.44	\$0.00

Major Activities Affecting Case Closing:

Filed final report. Awaiting hearing to be scheduled.

Initial Projected Date Of Final Report (TFR): April 30, 2008

Current Projected Date Of Final Report (TFR): January 23, 2009 (Actual)

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Taxpayer ID #: 36-2774662

Period Ending: 04/15/09

Trustee: NORMAN NEWMAN (330560)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: ***-*****52-65 - Money Market Account

Blanket Bond: \$5,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
12/06/06	{3}	Frontier Natural Products Co.	Account Receivable	1121-000	100.00		100.00
12/06/06	{7}	Universal Marketing Services, Inc.	Account Receivable	1221-000	2.08		102.08
12/06/06	{3}	Frontier Natural Products	Account Receivable	1121-000	100.00		202.08
12/27/06	{3}	Frontier Natural Products	Account Receivable	1121-000	5,091.02		5,293.10
12/27/06	{3}	Frontier Natural Products	Account Receivable	1121-000	3,359.27		8,652.37
12/29/06	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.8000%	1270-000	0.19		8,652.56
01/10/07	{8}	Antitrust Litigation Settlement Fund	Settlement Funds	1249-000	3,522.80		12,175.36
01/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.89		12,182.25
02/06/07	1001	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/01/2007 FOR CASE #06-13617, Bond #016026455	2300-000		10.15	12,172.10
02/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.06		12,178.16
03/28/07	{3}	Frontier Natural Products		1121-000	98.48		12,276.64
03/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	6.50		12,283.14
03/30/07		Chase Bank	Federal Interest Withheld	2990-000		1.82	12,281.32
04/05/07		Chase Bank	Federal Interest Withheld	2990-000		-1.82	12,283.14
04/26/07	{2}	The Natural Way, Inc.	Sale of stock in Natural Way.	1121-000	20,484.08		32,767.22
04/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	7.10		32,774.32
05/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.08		32,792.40
06/29/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	16.92		32,809.32
07/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.68		32,828.00
08/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	18.11		32,846.11
09/28/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	16.37		32,862.48
10/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6500%	1270-000	19.30		32,881.78
11/08/07	1002	Much Shelist, et.al.	Interim Fees for 10/25/06 through 9/5/07	3110-000		16,470.00	16,411.78
11/08/07	1003	Much Shelist, et.al.	Interim Expenses for 10/25/06 through 09/05/07	3120-000		488.50	15,923.28
11/30/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	11.90		15,935.18
12/21/07		Chicago Liquidators Services, Inc.	Sale of Personal Property		23,107.80		39,042.98
	{4}		Sale of Personal Property 11,553.90	1129-000			39,042.98
	{6}		Sale of Personal Property 11,553.90	1129-000			39,042.98
12/31/07	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.6000%	1270-000	10.39		39,053.37
01/17/08	1004	Chicago Liquidators	Interim Compensation to Liquidation Agent	3991-000		2,310.78	36,742.59
01/17/08	1005	Chicago Liquidators	Interim Expenses to Liquidation Agent	3992-000		8,826.39	27,916.20
01/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.3000%	1270-000	17.85		27,934.05
02/14/08	1006	Norman B. Newman, Trustee	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE	2300-000		24.88	27,909.17

Subtotals :

\$56,039.87

\$28,130.70

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Taxpayer ID #: 36-2774662

Period Ending: 04/15/09

Trustee: NORMAN NEWMAN (330560)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: ***-*****52-65 - Money Market Account

Blanket Bond: \$5,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
			#06-13617 Voided on 02/14/08				
02/14/08	1006	Norman B. Newman, Trustee	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE #06-13617 Voided: check issued on 02/14/08	2300-000		-24.88	27,934.05
02/14/08	1007	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 02/14/2008 FOR CASE #06-13617	2300-000		24.93	27,909.12
02/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2500%	1270-000	5.73		27,914.85
03/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	5.18		27,920.03
04/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1700%	1270-000	3.89		27,923.92
05/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.49		27,927.41
06/12/08	1008	Miller Cooper & Co., Ltd.	Compensation for Accounting Services Relating to Invoice #66248	3410-000		6,411.00	21,516.41
06/12/08	1009	Miller Cooper & Co., Ltd.	Compensation for Accounting Services Relating to Invoice #66248	3420-000		400.00	21,116.41
06/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	3.13		21,119.54
07/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.68		21,122.22
08/29/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.51		21,124.73
09/30/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1500%	1270-000	2.77		21,127.50
10/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1200%	1270-000	2.30		21,129.80
11/28/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.1000%	1270-000	1.66		21,131.46
12/31/08	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	1.49		21,132.95
01/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.86		21,133.81
02/27/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.0500%	1270-000	0.80		21,134.61
03/03/09	Int	JPMORGAN CHASE BANK, N.A.	Current Interest Rate is 0.0500%	1270-000	0.08		21,134.69
03/03/09		To Account #*****5266	Account Transfer	9999-000		21,134.69	0.00

ACCOUNT TOTALS	56,076.44	56,076.44	\$0.00
Less: Bank Transfers	0.00	21,134.69	
Subtotal	56,076.44	34,941.75	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$56,076.44	\$34,941.75	

Cash Receipts And Disbursements Record

Case Number: 06-13617 0001

Case Name: SHERWYN'S HEALTH FOOD SHOP, INC.

Taxpayer ID #: 36-2774662

Period Ending: 04/15/09

Trustee: NORMAN NEWMAN (330560)

Bank Name: JPMORGAN CHASE BANK, N.A.

Account: ***-*****52-66 - Checking Account

Blanket Bond: \$5,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
03/03/09		From Account #*****5265	Account Transfer	9999-000	21,134.69		21,134.69
03/03/09	101	Miller Cooper & Co., Ltd.	Dividend paid 100.00% on \$6,060.00, Accountant for Trustee Fees (Other Firm); Reference:	3410-000		6,060.00	15,074.69
03/03/09	102	Miller Cooper & Co., Ltd.	Dividend paid 100.00% on \$800.00, Accountant for Trustee Expenses (Other Firm); Reference:	3420-000		800.00	14,274.69
03/03/09	103	Norman B. Newman, Trustee	Dividend paid 68.63% on \$6,053.58, Trustee Compensation; Reference:	2100-000		4,154.93	10,119.76
03/03/09	104	Much Shelist, et.al.	Dividend paid 68.63% on \$14,662.00, Attorney for Trustee Fees (Trustee Firm); Reference:	3110-000		10,063.00	56.76
03/03/09	105	Much Shelist, et.al.	Dividend paid 68.63% on \$82.70, Attorney for Trustee Expenses (Trustee Firm); Reference:	3120-000		56.76	0.00

ACCOUNT TOTALS	21,134.69	21,134.69	\$0.00
Less: Bank Transfers	21,134.69	0.00	
Subtotal	0.00	21,134.69	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$21,134.69	

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
MMA # ***-*****52-65	56,076.44	34,941.75	0.00
Checking # ***-*****52-66	0.00	21,134.69	0.00
	\$56,076.44	\$56,076.44	\$0.00